G R. S IX-5]

Previous references

Pursuance

1922.

(Municipal)

File No 24-4

Serial Nos 10 & 15

Later references.

GENERAL AND REVENUE SECRETARIAT

Serial Nos 10 & 15

Part B for April 1922

SUBJECT

Recommendation for remission of taxes under arrear outstanding against Setty and Yegaman owners of Shops in Exhibition

To Thasildar Gundlupet
" Comptroller & Govt
G.O No L 5827—8 & 3 4 22
Sanction the recommendation

Mr Barnes
21 4 22

WD 1136—G.P.S.—16,525—23-7-21

13928 1921-1922.

G 1-3

From

The Deputy Commissioner,

Tumkur District.

To

The Revenue Secretary to Government,

Bangalore.

Dated The 1st November 1921.

Despatched

Received 3-NOV-1921

General No.

No.

Enclosure No One file

Submitting herewith one file of Kamarette correspondence ending with Gubbi President's No. 34 dated the 30th September 1921 regarding the levy of encp-tax owne by the Setty and Yajaman in the Gubbi Municipal Town.

REVENUE & JUDICIAL SECRETARIAT. 4 NOV 192 LOCAL SELF GOVT. BRANCH.

Office of the Deputy Commissioner,
Tumkur District,
Dated Tumkur the 1st November 1921.

From

Ananda Rao S.Sirsi Esquire., B A LL B.,
Deputy Commissioner, Tumkur District,
Tumkur.

To Rl 99-24-10

D Srinivasiengar, Esquire., B A ,
Secretary to the Government of His Highness the
Maharaja of Mysore, Revenue Department,
Bangalore.

Sir,

In submitting herewith one file of Kanarese correspondence ending with Gubbi President's No 34 dated the 30th September 21 regarding t[illegible]y of shop-tax on the shops owned by the Setty and Yajaman in the Gubbi Municipal town, I have the honor to state as follows -

According to Government Order No 2426-9/P 245 dated the 24th July 1880, copy of which is enclosed in the file (Vide Flag A) the Setti and Yajaman in the Gubbi Municipal Town had been enjoying the concession of exumption of shop tax upto the year 1917-1918, when the Local Auditors pointed out the illegality of the practice on the ground that such exumptions were not permissable in the Regulation Municipalities Thereupon the Municipal Council taxed the shops of the said persons in the year 1918-1919. The taxes of the last 3 years thus levied Viz Rs. 30/- and Rs. 6/- relating to Setti and Yajaman respectively remain unrecovered as the parties contended that the concession should be continued.

The Council in their proceedings of the meeting held on 30th July 1921 have resolved that since the concession was one enjoyed from a very long time by the Setti and Yajaman as a token of honour it may be continued (Vide Flag B) Though the Government Order of 1880 explicitly states that the exumption is only a tempo rary ~~due,~~ for the concession has been however allowed to continue for

very long time. The Municipality after the revision of the shop tax or after it was brought under the Mysore Municipal Regulation should have refused to grant the said concession as it was not allowed by law

4 Now that the abolition of the shop-tax and the introduction of the professional tax have to take effect from the 1st January 1922 (Vide Govtt Order L 2273-83 M1 213-20-7 dated the 13th October 1921) the question of continuing the concession will then be finally ~~xxxxx~~ dropped.

As the Council are of opinion that the concession enjoyed by the parties as a mark of honor from a very long time might be continued and as the professional tax takes the place of the shop and oil mill taxes very shortly, I recommend that Government may be pleased to waive the claim in favour of the said parties for the years 1918-1919 to 1920-1921 and ~~xxxx~~ sanction the remission of the taxes under arrears outstanding against them

As the remission of taxes due by some of the minor village servants referred to in the President's ~~xxxx~~ report, relate to house-tax I think no exemption can be allowed either under the Government Order of 1880 or under the Municipal Regulation

I have the honor to be,

sir,

your most obedient servant,

Assistant Commissioner,
For Deputy Commissioner,
Tumkur District,
Absent from Station.

No. Submitted for orders

7/11 8/11/21

Are not the papers relating to the G.O. of July 1880 available in our records?

8/11/21

The papers regd. to the G.O. are not available in the Records (Vide Rep. Shop tax up)

For orders

8/11 8/11/21 Rowley)

9/11/21

The exemption is stated to be a "mark of favour" but from what has not been mentioned. Such action may be taken to be guided by the rules under the Regn? Vide two last paragraphs of D.C's letter and would not, in such case, consider the matter?

10/11/21

May therefore be asked for what honor the exemption is granted

7/11 Rowley)

8/11/21

If this explanation is found

G R S III-2,

General and Revenue Secretariat

Jud File No. 97 of 1924

Serial No

now the Govt will agree with for permission of the Legislature has to be imposed under cover for the reasons stated in para 2 of the Dy Comr's letter, the recommendation may be rejected

Sd 8/12
Secy

3rd member

It is a question of numbers of the arrears - why the Govt has more - Is it not whether the Competence of the Municipality to write off the arrears?

Sd
14/5

Under para 5 of Rule 84 of the Act Municipal Council has power to write off arrears of they are really irrecoverable This case does not fall under irrecoverable arrears regd to in the rule The defaulting parties have to pay the Govt has which they are able to pay

NOTE—Contn sheet.

G R. S III-21

General and Revenue Secretariat | Mil File No. 97 of 1921

Serial No

hand claim exemption from payment of the shop tax as a "mark of honor which they have been enjoying for a long time. The Local Authorities have pointed out the illegality of the practice on the ground that such exemptions were not permissible in the Regulations. The question for orders is whether the concessions of exemption of shop tax which the defaulting parties have been enjoying up to 17-18 should be continued or tax recovered from them

45/10
8/3

17/3
Mil
17/3

3rd Member) DCS 17/3/22

May be recalled if as proposed
Mil
21/3/22

Some orders accordingly
By
VP/3
DCS

Shops put up

28/3 Mil

Issue
DCS 24/3/22

NOTE—Contn sheet

8/5-77 6

G R. S. III-21

General and Revenue Secretariat | ml File No 99 of 1921

Serial No	
15	To, The Deputy Commr Dumkier The Comptroller No d s 827-87 d 3 4 22 Accords Sanction to the remission of taxes under arrears on the landing as against Setty and Vayaman owners of Shops in Gabbi muni Town

15 MAR 1922
LOCAL SELF GOVT. BRANCH.

JARAT.

Note—Contn. sheet

G R S VI G 34]

SUBJECT .

Diary No of letter replied to

General and Revenue Secretariat

( )

, the 192

Date of issue 3 4 22

Signed by

May this be

i Printed ?

ii treated as a standing order ?

iii published in the Gazette English Part ?

iv translated ?

v placed at the disposal of the press ?

vi published in the Gazette Kannada Part ?

Section

File No

Serial No

Proceedings of the Government of His Highness the Maharaja of Mysore

Read—

Order Thereon—No

8)

Letters in 8-9 & that
the terms of the Rs 3 years
has ceased & Rs 30 & Rs 6
relating to these Cadres
remain unreturned as they were
enclosed that the circulars which was issued to them
as a making basis for a very long time
should be continued until
recommending that the claim
may be allowed in favour
of the said Cadres for the
years 8-9 to 11-12 & Rs 1 lac
for remission of the terms
in their arrears outstanding
against them

Under L 5827-8

Sanctioned

List of enclosures

Sd/ 24/9/12
For Secy

To

The Dy. Secretary (Industries)
" Complr

Copied by

Examined by

Draft

WD 1088—GPB—1 000 00—21 12-21